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Retailers: U.S. Department of State Issuing New Diplomatic Tax Exemption Cards

OLYMPIA – Aug. 15, 2011 – Retailers should be aware that the Office of Foreign Missions in the U.S. Department of State is issuing new Diplomatic Tax Exemption Cards.

The redesigned cards authorize the exemption from sales, occupancy, restaurant/meal, and other similar taxes on the official and personal purchases of foreign diplomatic and consular missions and their members in the United States.

The new cards contain security features intended to defeat any attempts to manufacture counterfeit cards. The Office of Foreign Missions began issuing them in June and expects to have them all issued by the end of August.

Instead of using the blue or yellow stripes of the previous tax card, the new card uses images of animals to provide vendors and revenue authorities with a visual cue of the general level of tax exemption privileges enjoyed by each cardholder and whether the card is intended for official or personal purchases. The four images used include an owl, eagle, buffalo, and deer.

The Department of State has instituted an online system to verify the validity of cards at <https://ofmapps.state.gov/tecv/>. Information concerning this service and a telephone contact number are found on the reverse side of the cards.

Sellers must verify the validity of cards presented to them. They also must keep invoices or other written evidence of sale to support any deduction claimed on excise tax returns for sales to foreign diplomats. The invoice must show the name of the purchaser, name of the mission, tax exemption number, expiration date of the card, and minimum level of exemption specified on the card.

More information is available at

http://dor.wa.gov/docs/pubs/specialnotices/2011/sn_11_foreigndiplomats.pdf.

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